

Fiscal Review Report

St. John Community Health Investment Corporation

October 1, 2004 – September 30, 2007



Office of Audit

Quality Assurance and Review Section

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DESCRIPTION OF AGENCY

St. John Health is a member of Ascension Health. Ascension Health is a Catholic national health system consisting primarily of nonprofit corporations that own and operate local health care facilities, or Health Ministries, located in 20 of the United States and the District of Columbia. St. John Health, located in Southeastern Michigan, is a nonprofit health care system. St. John Health operates seven acute care hospitals, two skilled nursing/assisted living facilities and various other healthcare entities in Southeastern Michigan. St. John Health provides inpatient, outpatient and emergency care services for the residents of Southeastern Michigan.

St. John Health, as a Catholic Health Ministry, is committed to providing spiritually centered, holistic care which sustains and improves the health of individuals in the communities served, with special attention to the poor and vulnerable. St. John Community Health Division serves communities with a focus on the poor and vulnerable, through partnerships with churches, and community groups to provide education and screening, along with providing clinics for the uninsured, HIV/AIDS Care, grief counseling, and school based health.

FUNDING METHODOLOGY

St. John Health receives the majority of its funding from patient service fees. Other funding includes direct and indirect Federal financial assistance from the U.S. Department of Health and Human Services and the Department of Justice, along with an MDCH-funded program, consisting of nonfederal funds. The grant programs administered through the Michigan Department of Community Health (MDCH) are reimbursed based on Financial Status Reports in accordance with the terms and conditions of the grant agreements and budgets.

PURPOSE AND OBJECTIVES

The purpose of this fiscal review was to determine whether St. John Health complied with the fiscal requirements of the MDCH contracts and approved budgets for the following grant programs:

Michigan Abstinence Program

Contract # 20050503-1 (October 1, 2004-September 30, 2005)
Contract # 20060685 (October 1, 2005-September 30, 2006)
Contract # 20072083 (October 1, 2006- September 30, 2007)

S.T.E.P. on Diabetes Program

Contract # 20053097(April 1, 2005-September 30, 2005)
Contract # 20062115 (October 1, 2005- September 30, 2006)
Contract # 20070531 (October 1, 2006- September 30, 2007)

Crime Victims Assistance Program

Contract #20060612 (October 1, 2005-September 30, 2006)
Contract #20070611 (October 1, 2006-September 30, 2007)

The following were the specific objectives of the fiscal review:

1. To assess St. John Health's effectiveness in complying with the MDCH agreement provisions; and
2. To assess St. John Health's effectiveness in reporting grant program financial activity to MDCH in accordance with applicable federal and statutory requirements, regulations, and applicable accounting standards.

SCOPE AND METHODOLOGY

Our review procedures included the following:

- Reviewed St. John Health's Single Audit reports (FYE's 6/30/04-6/30/06) for any MDCH grant program concerns.
- Completed an internal control questionnaire.
- Reconciled the MDCH grant program Financial Status Report (FSR) to the accounting records.
- Reviewed a sample of payroll expenditures.
- Tested a sample of expenditures for program compliance, with policy and approval procedures.

Our fiscal review fieldwork took place during the week of December 3, 2007 through December 10, 2007, with further follow-up on May 16, 2008 and May 19, 2008. Our review did not include a review of program content or quality of services provided.

CONCLUSION

Objective 1: To assess St. John Health's effectiveness in complying with the MDCH agreement provisions.

Objective 2: To assess St. John Health's effectiveness in reporting grant program financial activity to MDCH in accordance with applicable federal and statutory requirements, regulations, and applicable accounting standards.

Conclusion: A review of the FSR's, general ledger, and other supporting documentation for the respective programs revealed that there was inadequate internal controls over assuring that the MDCH agreement provisions were met, and that grant program financial activity was reported in accordance with applicable federal and statutory requirements, regulations, and applicable accounting standards as follows:

- Grants were charged for unallowable expenditures (Finding 1);
- Expenditures were not always reported in the proper grant period (Finding 2);
- The FSR's could not always be reconciled to the general ledger (Finding 3);
- The FSR's were not always filed in a timely manner (Finding 4);
- Volunteer hours were charged based on budgeted hours rather than actual (Finding 5);

- Supporting documentation was not always adequate (Finding 6); and
- Salaries and wages billed to grants were not always based on actual, and time and activity reports were not maintained (Finding 7).

See Summaries of Findings and Questioned Costs for details, and Statements of MDCH Grant Program Revenues and Expenditures for any financial impact.

Summary of Findings and Questioned Costs

Finding 1: Unallowable Costs Reported on Financial Status Reports

Program Name

Michigan Abstinence Program (Abstinence Education).....CFDA No. 93.235

Crime Victims Assistance Grant.....CFDA No. 16.575

S.T.E.P. on Diabetes.....CFDA No. N/A

Federal Agency

U.S. Dept. of Health and Human Services

U.S. Dept. of Justice

Condition: St. John Community Health Investment Corp. reported unallowable costs (i.e., costs that relate to other programs and other unallowable costs) on Financial Status Reports.

Criteria: According to the MDCH agreement, Part IV. C. Financial Status Report Submission, "...the monthly FSRs must reflect total actual program expenditures, regardless of the source of funds."

Cause: Management did not have adequate internal controls to ensure that allowable costs could be readily identified from the accounting records, and reported on the FSR.

Effect: Costs that are determined to be unallowed should be considered questioned costs.

Questioned Cost:	MAP - (Contract #20050503-1)	\$3,237
	MAP - (Contract #20060685)	1,250
	Crime Victims Assist - (Contract #20060612)	95 *
	S.T.E.P. on Diabetes - (Contract #20053097)	400
	S.T.E.P. on Diabetes - (Contract #20062115)	1,900
	S.T.E.P. on Diabetes - (Contract #20070531)	567

* Questioned cost waived due to the identification of additional allowable salary expense.

Recommendation: Management should implement procedures to ensure that expenditures are charged to the appropriate program, and unallowable expenditures are not reported.

St. John Health Comments:

We concur with your recommendations that procedures be implemented to ensure that expenditures are charged to the appropriate program, and unallowable expenditures are not reported. We made some mistakes in the early years of the grant programs due to unfamiliarity with all the requirements. We believe that we are now knowledgeable about the requirements.

Summary of Findings and Questioned Costs

Finding 1: (continued)

Corrective Actions: *St. John's Policy Guideline-Financial Status Report (FSR) Procedure* for grant accounting and reporting has been implemented along with training of pertinent Finance Department staff.

MDCH Response: We have reviewed the *Policy Guideline-Financial Status Report (FSR) Procedure*, and have found that it appears to adequately address the finding. We will look to St. John Health's annual audit for the fiscal year ended June 30, 2008, as further confirmation of the improvements that have been made.

Summary of Findings and Questioned Costs

Finding 2: Costs Reported in Wrong Grant Period

Program Name

S.T.E.P. on Diabetes (Contract # 20053097).....CFDA No. N/A

Federal Agency

N/A

Condition: St. John Community Health Investment Corp. reported expenditures that were not incurred in the period reported. Expenditures for the period July 05-September 05 included costs totaling \$3,030 for supplies that were received and paid for subsequent to 9/30/05 (i.e., November 05).

Criteria: According to the FSR instructions, “the Financial Status Report is to be prepared reporting expenditures on a cash or accrued basis....”

Cause: Management did not have adequate internal controls to ensure that costs were reported in the proper period on the FSR.

Effect: Costs that are determined to be reported in the wrong period should be considered questioned costs, and an adjustment should be made in the subsequent year’s reporting period.

Questioned Cost: \$3,030

Recommendation: Management should implement procedures to ensure that expenditures are charged during the period in which they are incurred.

St. John Health

Comments:

We concur with your recommendations that procedures be implemented to ensure that expenditures are charged during the period in which they are incurred.

Corrective Actions: See Corrective Actions (Finding 1).

MDCH Response: See MDCH Response (Finding 1).

Summary of Findings and Questioned Costs

Finding 3: FSRs Not Based on Actual Expenditures Recorded in General Ledger

Program Name

Crime Victims Assistance Grant

(Contract #20060612 & #20070611).....CFDA No. 16.575

S.T.E.P. on Diabetes

(Contract #20053097 & #20062115).....CFDA No. N/A

Federal Agency

U.S. Dept. of Justice

Condition: St. John Community Health Investment Corp. did not prepare FSRs based on actual expenditures recorded in the general ledger.

Criteria: According to the MDCH agreement, Part IV.C. Financial Status Report Submission, "...the monthly FSRs must reflect total actual program expenditures, regardless of the source of funds."

Cause: Management did not have adequate internal controls in place to reconcile the FSR to the general ledger.

Effect: Noncompliance with financial reporting requirements may result in withholding of future funding.

Recommendation: Management should implement procedures to ensure that amounts reported on the FSR reconcile to the general ledger to ensure reported amounts represent actual program expenditures.

St. John Health

Comments: We concur with your recommendations that procedures be implemented to ensure that amounts reported on the FSR reconcile to the general ledger and that reported amounts represent actual program expenditures.

Corrective Actions: See Corrective Actions (Finding 1).

MDCH Response: See MDCH Response (Finding 1).

Summary of Findings and Questioned Costs

Finding 4: FSRs Not Filed in a Timely Manner

Program Name

Michigan Abstinence Program (Abstinence Education)CFDA No. 93.235

S.T.E.P. on Diabetes.....CFDA No. N/A

Federal Agency

U.S. Dept. of Health and Human Services

Condition: St. John Community Health Investment Corp. did not always file FSRs in a timely manner as follows:

Michigan Abstinence Program

Contract #20050503-1 - 6 of 12 FSRs were filed 2 to 3 months late.

Contract #20060685 - 2 of 12 FSRs were filed 20 days late.

Contract #20072083 - 3 of 12 FSRs were filed 2 to 3 months late.

S.T.E.P. on Diabetes Program

Contract #20053097 - The FSR that was due October 31, 2005 was filed 29 days late.

Contract #20062115 - FSRs were filed 41 days late.

Criteria: According to the MDCH agreement, Part IV.C. Financial Status Report Submission, "...the monthly FSRs must be submitted on a monthly basis, no later than thirty (30) days after the close of each calendar month."

Cause: Management did not have adequate internal controls in place to ensure that the FSRs were filed timely.

Effect: Noncompliance with financial reporting requirements may result in withholding of future funding.

Recommendation: Management should implement procedures to ensure that FSRs are filed timely with the Department.

St. John Health

Comments: We concur with your recommendations that procedures be implemented to ensure that FSRs are filed timely with the Department.

Corrective Actions: See Corrective Actions (Finding 1).

MDCH Response: See MDCH Response (Finding 1).

Summary of Findings and Questioned Costs

Finding 5: Volunteer Hours Reported Based on Budget Rather Than Actual

Program Name

Crime Victims Assistance Grant (Contract #20070611).....CFDA No. 16.575

Federal Agency

U.S. Dept. of Justice

Condition: St. John Community Health Investment Corporation reported volunteer hours based on budgeted hours rather than actual hours volunteered. Volunteer hours were adequately documented and determined to be sufficient, however, the actual hours were not reported.

Criteria: According to the MDCH Agreement-Attachment E - *Victims of Crime Act - Victim Assistance Grant Assurance*, Part 1 D. Record Maintenance/Retention, (2) “Contractor must maintain appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received. This includes financial...daily time and attendance records specifying time devoted to allowable VOCA victim services....” In addition, according to OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations*, Subpart C-Section .23 Cost Sharing or Matching, (5) “Volunteer Services shall be documented and, to the extent feasible, supported by the methods used by the recipient for its own employees” (i.e., must be verifiable from the recipient’s records).

Cause: Management did not have adequate internal controls in place to ensure that volunteer hours were reported based on actual.

Effect: Noncompliance with financial reporting requirements may result in withholding of future funding and/or questioned cost. In this instance, total volunteer hours verified exceeded the reported volunteer hours by 42 hours.

Recommendation: Management should implement procedures to ensure that volunteer time is reported based on actual volunteer hours.

St. John Health

Comments: We concur with your recommendations that procedures be implemented to ensure that volunteer time is reported based on actual volunteer hours.

Corrective Actions: See Corrective Actions (Finding 1).

MDCH Response: See MDCH Response (Finding 1).

Summary of Findings and Questioned Costs

Finding 6: Supporting Documentation Lacking for Reported Costs

Program Name

S.T.E.P. on Diabetes.....*CFDA No. N/A*

Federal Agency

N/A

Condition: St. John Community Health Investment Corp. did not have adequate documentation to support various expenditures.

Criteria: Expenditures incurred under the grant agreement should be supported by appropriate documentation. According to *OMB Circular A-110, Subpart C-Sec. 21, (b)*, Recipients' financial management systems shall provide for the following: (7) Accounting records including cost accounting that are supported by source documentation.

Cause: Management did not maintain adequate documentation for various costs charged to the grant.

Effect: Costs that are determined to be unallowed should be considered questioned costs.

Questioned Cost:	S.T.E.P. on Diabetes - (Contract #20053097)	1,200
	S.T.E.P. on Diabetes - (Contract #20070531)	3,547

Recommendation: Management should implement procedures to maintain adequate documentation for amounts charged to the grant.

St. John Health

Comments: We concur with your recommendations that procedures be implemented to ensure that adequate documentation is maintained for amounts charged to the grant.

Corrective Actions: See Corrective Actions (Finding 1).

MDCH Response: See MDCH Response (Finding 1).

Summary of Findings and Questioned Costs

Finding 7: Salaries and Wages Not Supported by Required Time and Effort Reports

Program Name

Michigan Abstinence Program (Abstinence Education) CFDA No. 93.235

Crime Victims Assistance Grant..... CFDA No. 16.575

S.T.E.P. on Diabetes..... CFDA No. N/A

Federal Agency

U.S. Dept. of Health and Human Services

U.S. Dept. of Justice

Condition: St. John Community Health Investment Corporation did not require employees to complete time and effort reports to support the payroll costs charged to the grant.

Criteria: According to Appendix E to Part 74, *Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts With Hospitals*, para. IX. B (7) c. Reporting time or effort. “Charges for salaries and wages of individuals other than members of the professional staff will be supported by daily time and attendance payroll records. For members of the professional staff, current and reasonable estimates of the percentage distribution of their total effort may be used as support in the absence of actual time records. In order to qualify as current and reasonable, estimates must be made no later than one month (though not necessarily a calendar month) after the month in which the services were performed.” In addition, according to the FSR Instructions, it is necessary to maintain sufficient documentation to support the allocation of staff working less than 100% of their time on one program.

Cause: Management did not require employees to complete time and effort reports for time charged to the various MDCH grant programs.

Effect: This condition may result in future questioned costs, resulting from inadequate supporting documentation.

Recommendation: Management should implement procedures to require the timely completion of time and effort reports for all employees charging time to the grant programs.

St. John Health Comments:

We agree with your recommendation that procedures be implemented to require the timely completion of time and effort reports for all employees charging time to the grant programs.

Summary of Findings and Questioned Costs

Finding 7: (continued)

Corrective Actions: St. John has implemented *Policy Guideline-Reporting of Time and Effort on Grant-Funded Programs* to ensure that all employees of grant programs prepare time and effort reports as required. St. John has also implemented an internal process to complete these reports prior to the effective date of this policy and does re-education as new employees are hired.

MDCH Response: We have reviewed the *Policy Guideline-Reporting of Time and Effort on Grant-Funded Programs*, along with the System's sample Time and Effort Report, and have found that they adequately address the finding. We will look to St. John Health's annual single audit, for the fiscal year ended June 30, 2008, as further confirmation of the improvements that have been made.

The MDCH-Crime Victims Services Commission requires, as a condition of grant funding, that a Time and Effort report be maintained for all Victim of Crime Assistance (VOCA) grant funded, match and volunteer staff. This document is found on the Crime Victim Services Online Grant System at the main screen on URL: <https://sigmaweb.mdch.state.mi.us>.

St. John Community Health Investment Corporation
Michigan Abstinence Program (Contract # 20050503-1)
Statement of MDCH Grant Program Revenues and Expenditures
10/1/04 - 9/30/05

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$127,500	\$127,500	\$0	\$127,500
Local Funds	\$113,566	\$184,358	(\$3,237) ¹	\$181,121
TOTAL REVENUES	\$241,066	\$311,858	(\$3,237)	\$308,621
EXPENDITURES:				
Salary and Wages	\$159,428	\$139,407	\$0	\$139,407
Fringe Benefits	\$22,738	\$34,851	\$0	\$34,851
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$3,250	\$11,666	\$0	\$11,666
Travel	\$2,100	\$19,969	\$0	\$19,969
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$53,550	\$105,965	(\$3,237) ¹	\$102,728
TOTAL EXPENDITURES	\$241,066	\$311,858	(\$3,237)	\$308,621

Notes:

- ¹ Costs pertaining to another school based services dept. for an asthma camp are unallowed in the amount of \$3,237. (Please see Finding #1).

St. John Community Health Investment Corporation
Michigan Abstinence Program (Contract #20060685)
Statement of MDCH Grant Program Revenues and Expenditures
10/1/05 - 9/30/06

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$200,000	\$166,670	\$33,330 ¹	\$200,000
Local Funds	\$58,351	\$176,470	(\$34,580) ^{1,2}	\$141,890
TOTAL REVENUES	\$258,351	\$343,140	(\$1,250)	\$341,890
EXPENDITURES:				
Salary and Wages	\$174,049	\$171,725	\$0	\$171,725
Fringe Benefits	\$43,512	\$42,931	\$0	\$42,931
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$1,000	\$3,607	\$0	\$3,607
Travel	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$39,790	\$124,877	(\$1,250) ²	\$123,627
TOTAL EXPENDITURES	\$258,351	\$343,140	(\$1,250)	\$341,890

Notes:

¹ Although the October and November, 2005 FSR reported all expenditures as supported by other funding, MDCH reimbursed an additional \$33,330 dollars with the January, 2006 FSR payment made in March, 2006.

² Unallowed cost for a physician's recertification and retraining program in the amount of \$1,250 was charged to the grant. (Please see Finding #1).

St. John Community Health Investment Corporation
Michigan Abstinence Program Contract # (20072083-01)
Statement of MDCH Grant Program Revenues and Expenditures
10/1/06 - 9/30/07

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$192,000	\$192,000	\$0	\$192,000
Local Funds	\$103,016	\$103,016	\$0	\$103,016
TOTAL REVENUES	\$295,016	\$295,016	\$0	\$295,016
EXPENDITURES:				
Salary and Wages	\$174,310	\$167,414	\$0	\$167,414
Fringe Benefits	\$41,067	\$40,860	\$0	\$40,860
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$11,328	\$12,572	\$0	\$12,572
Travel	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$68,311	\$74,170	\$0	\$74,170
TOTAL EXPENDITURES	\$295,016	\$295,016	\$0	\$295,016

St. John Community Health Investment Corporation
S.T.E.P. on Diabetes (Contract #20053097)
Statement of MDCH Grant Program Revenues and Expenditures
4/1/05 - 9/30/05

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$50,000	\$47,590	(\$4,630) 1,2,3	\$42,960
Local Funds	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$50,000	\$47,590	(\$4,630)	\$42,960
EXPENDITURES:				
Salary and Wages	\$21,560	\$20,250	(\$1,600) 2,3	\$18,650
Fringe Benefits	\$3,588	\$3,588	\$0	\$3,588
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$23,010	\$23,374	(\$3,030) 1	\$20,344
Travel	\$397	\$148	\$0	\$148
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$1,445	\$230	\$0	\$230
TOTAL EXPENDITURES	\$50,000	\$47,590	(\$4,630)	\$42,960

Notes:

- 1 Various supply expenditures were charged to the grant in the wrong period in the amount of \$3,030. (Please see Finding # 2).
- 2 Documentation was not available to support \$1,200 of instructor cost that was charged to the grant. (Please see Finding # 6).
- 3 Class design cost in the amount of \$400 could not be identified in the budget and is considered unallowed. (Please see Finding #1).

St. John Community Health Investment Corporation
S.T.E.P. on Diabetes (Contract #20062115)
Statement of MDCH Grant Program Revenues and Expenditures
10/1/05 - 9/30/06

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$100,000	\$86,626	\$1,130 1,2	\$87,756
Local Funds	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$100,000	\$86,626	\$1,130	\$87,756
EXPENDITURES:				
Salary and Wages	\$57,440	\$54,600	(\$1,900) 1	\$52,700
Fringe Benefits	\$7,800	\$8,409	\$0	\$8,409
Supplies	\$29,450	\$21,244	\$3,030 2	\$24,274
Other Expense	\$4,500	\$2,373		\$2,373
TOTAL EXPENDITURES	\$99,190	\$86,626	\$1,130	\$87,756

Notes:

- 1 Unbudgeted expenditures were charged to the grant for competencies/training in the amount of \$1,900.
(Please see Finding #1)
- 2 Supply costs in the amount of \$3,030, were charged to the FY04/05 grant, which should have been charged during FY 05/06. (Please see Finding #2).

St. John Community Health Investment Corporation
S.T.E.P. on Diabetes-Screening, Testing, Evaluation (Contract #20070531)
Statement of MDCH Grant Program Revenues and Expenditures
10/1/06 - 9/30/07

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$100,000	\$70,464	(\$4,114) 1,2,3	\$66,350
Local Funds	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$100,000	\$70,464	(\$4,114)	\$66,350
EXPENDITURES:				
Salary and Wages	\$61,540	\$57,043	(\$3,160) 1	\$53,883
Fringe Benefits	\$10,072	\$9,054	(\$567) 2	\$8,487
Equipment			\$0	\$0
Contractual			\$0	\$0
Supplies	\$27,943	\$4,286	(\$387) 3	\$3,899
Travel	\$445	\$81	\$0	\$81
Communications			\$0	\$0
Space Cost			\$0	\$0
Other Expense			\$0	\$0
TOTAL EXPENDITURES	\$100,000	\$70,464	(\$4,114)	\$66,350

Notes:

- 1 Salaries and wages were overreported by \$2,601 and \$559, during the 2nd and 4th quarters, respectively. (Please see Finding #6).
- 2 Fringe Benefits were underreported by \$48, and overreported by \$615, during the 2nd and 4th quarters, respectively. (Please see Finding #1).
- 3 Supplies were overreported by \$387 during the 4th quarter. (Please see Finding #6).

St. John Community Health Investment Corporation
Crime Victim Assistance Grant-Contract #20060612/CVA#20970-1V05
Statement of MDCH Grant Program Revenues and Expenditures
10/1/05 - 9/30/06

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$40,000	\$40,000	\$0	\$40,000
Local Funds	\$10,000	\$10,000	\$0	\$10,000
TOTAL REVENUES	\$50,000	\$50,000	\$0	\$50,000
EXPENDITURES:				
Salary and Wages	\$40,690	\$40,690	\$0	\$40,690
Fringe Benefits	\$9,310	\$9,310	\$0	\$9,310
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$50,000	\$50,000	\$0	\$50,000

St. John Community Health Investment Corporation
Crime Victims Assistance Grant - Contract #20070611/CVA#20970-2V05
Statement of MDCH Grant Program Revenues and Expenditures
10/1/06 - 9/30/07

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDCH Grant	\$100,971	\$99,593	\$0	\$99,593
Local Funds	\$25,243	\$24,898	\$0	\$24,898
TOTAL REVENUES	\$126,214	\$124,491	\$0	\$124,491
EXPENDITURES:				
Salary and Wages	\$94,522	\$95,601	\$0	\$95,601
Fringe Benefits	\$20,376	\$21,546	\$0	\$21,546
Equipment	\$0	\$0	\$0	\$0
Contractual	\$0	\$0	\$0	\$0
Supplies	\$6,072	\$4,467	\$0	\$4,467
Travel	\$1,399	\$1,301	\$0	\$1,301
Communications	\$0	\$0	\$0	\$0
Space Cost	\$0	\$0	\$0	\$0
Other Expense	\$3,845	\$1,576	\$0	\$1,576
TOTAL EXPENDITURES	\$126,214	\$124,491	\$0	\$124,491